



Rooster Ag

Farmland Real Estate · RA Commercial Properties
Farm Management · FDAV · Federal Crop Insurance
Gold Standard Farmland Appraisal Services

www.roosterag.com

Office/Fax · (815) 333-4354

Don't let your money collect dust, invest in dirt!



Family Owned & Operated

April 2024

WHY 1031 TRADE



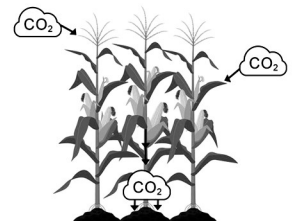
In today's real estate market, most are familiar with the term **1031 Tax Deferred Trade**, but today with farmland returns well below bank CD's and farm values remaining strong, some investors are pondering **Why should I 1031 Trade** into farmland.

Here are some thoughts to ponder...based on the USDA information Illinois farmland since 2000 has appreciated 311% or an average of 13.5% annually, that on top of a farm's annual ROI from farming and/or cash rent, makes land a superior investment and inflationary hedge. Land and its attributes can be depreciated, Land is more secure than CD's or stocks as it will always be right where you left it. With land you can fish it, hunt it, find arrowheads on it, farm it, grow vegetables or organic crops, land sequesters carbon, and it can purify our water. The mystique of owning land is beyond any other investment I have found and once bitten by land, it's unlike any other investment in the world. Recently I was presented with insights on **Why to 1031 Trade**. I was asked, if you had a dollar, would you agree to \$0.75 cents for it? Probably not.. So, if you cash out of an investment and decide to pay capital gains tax, you will only have \$0.75 cents left. If you **1031 Trade** into farmland, you will be purchasing a dollar's worth of goods and deferring the \$0.25 cents in capital gains tax and that the whole dollar, not \$0.75 cents would be generating you income. So now if you are buying this land for a lifetime hold, upon your passing the value of the farm is appraised at the value upon the day of your passing versus your purchase price i.e. a stepped-up basis. To take it one step further, if you were to take on a family member, say children or grandchildren as a % share partner, upon your Estate appraised valuation as of the date of your passing, the appraiser, in some cases can discount the valuation 10% for ownership interest and lack of control and an additional 20% for lack of marketability, so essentially turning that \$0.75 cents of cash you could've retained into \$1.30 of value for your families generational wealth, and that's **Why you 1031 Trade!**



CARBON PROGRAM

We at Rooster Ag' have an initiative with farmland owners and farmers to facilitate a **Carbon Program** via- regenerative agriculture practices throughout the Grain Belt. Our goal is to implement the necessary compliance, education on required practices, and provide guidance and information as to what programs are available for our farmers to include **Carbon sequestering** practices into their existing operations utilizing our **Carbon Program**. Ultimately, we will facilitate the certification of these **Carbon Program** practices to calculate **Carbon credits** and their associated values based on each farm's specific traits and implemented practices. Our program will also track the bushels of grain produced per farm under these practices to gain premiums on grain sold, further rewarding the grower for his commitment in implementing these practices that will **sequester Carbon**. The goal here is to monetize these programs to benefit the farmer, the landowner and improve the quality of the air we breathe as well as preserve our soils and improve our water cycle for generations to come. Remember, "The best time to plant a tree was 20 years ago. The second-best time is today!"- Chinese Proverb. Therefore, the best time to start **sequestering Carbon** may have been 20 years ago. The second-best time is today! Have questions, give us a call we will be excited to meet you at your office, conference room, shop, or kitchen table to discuss and explore the current and future benefits of our **Carbon Program**.



LAND WANTED

Land Wanted for Ready Buyers. We are currently working with several investors who are seeking **farmland** opportunities in Northern IL & Southern WI. **Leasebacks available.**

Weather Almanac



by Meteorologist Frank Watson



Weather projections, features and facts created by Bruce Watson for our Weather Almanac are presented as scientific guidelines as to what we might expect over a large area of the Midwest, as well as our part of the state and general service area. The "Normals" appearing on the back page are provided for the particular counties we serve and reflect the average high and low temperatures, plus average amount of sunshine and precipitation experienced in weeks to work in the area over the past 170 years. Frank Watson utilizes a model that Bruce Watson specially designed, based on weather observations that much more clearly represent our local climate than do shorter, 20-year National Weather Service averages. These figures draw on the long history of systematic observations begun by the U.S. Army in 1817.



Full Moon

April 30

Pink Moon



April Weather Outlook Summary



Temperatures are favored to average cooler than normal. Precipitation is expected to total above normal. An active pattern is favored to open the month with passing showers from April 1-6. Expect lingering showers and partly cloudy skies from April 7-10. Locally heavier showers are favored on April 11-12. More sun than clouds favored from April 13-15. Passing showers on April 16-17. Sun on April 18. The period from April 19-25 we'll have more days with clouds and rain than sun. Expect heavier totals from April 23-25. Some sun on April 26. Clouds and showers favored from April 27-29. Sun on April 30.



Great Minds discuss ideas...
Medium minds discuss events....
Little minds discuss people.....



Morning Planets: Venus, Mars, Neptune

Evening Planets: Jupiter & Uranus

April Astronomy ~ It's in the Stars



The Astronomical event of the year is occurring on Monday, April 8. A Total Solar Eclipse. Southern Illinois and western Indiana will experience a total Solar Eclipse. Mercury will be lost in the sun's glare this month.

Venus is lost in the sun's glare for the month

Mars is a morning planet this month and is low in the eastern sky before sunrise. It will be difficult to see but you should be able to view it just before the morning twilight. Look for Mars above Saturn and the rising crescent moon on the morning of Saturday, April 6.

Jupiter rises during the morning hours and will be in the southwestern sky at sunset. Jupiter and the moon will be setting together on Wednesday, April 10.

Saturn viewing opportunities will be improving throughout the month as it rises earlier and earlier before sunrise.

Future Weather Outlook

May expect cooler than normal temperatures with above normal precipitation

June's outlook favors above normal temperatures with below normal precipitation.

July expect above near normal temperatures with below normal precipitation.

Precipitation is expected to total above normal. Favored dates for heavier precipitation center on May 2, 4, 5, 13, 14, 15, 16, 17, 18, 19, 20, 23, 25, 26, 27, 28 and 31.



In the Southern Hemisphere, April is the seasonal equivalent to October.

April 22 is Earth Day.

April is a great month for meteor showers. One of which is the Lyrids meteor shower, which appears from April 16th to April 26th each year. There's another one called the Eta Aquariids meteor shower that can be seen onwards from April 21st.

For all the car enthusiasts out there, Ford unveiled their first Mustang on April 17, 1964, costing \$2,368.

On April 11, 1970, Apollo 13 was launched and ran into difficulties about two days later. It was then that the famous line "Houston, we've had a problem here" was said, and is today usually misquoted.



~Farmland for Sale~

NEW LISTING! Grundy County – Norman Township – 324.84+ acres/26.11+ tillable acres. Excellent variety of matured Oaks, Hickory & Walnut Trees among others. The property makes for a great hunting with unique terrain and water sources with ponds and a large creek through the property. **\$4,950 per acre**

NEW LISTING! Grundy County – Erienna Township – 38.53+ acres/15.87+ tillable acres with great soils with a PI of 125.4 right along the Illinois River. The property makes for an excellent hunting property, while also having income from the productive land. **\$8,950 per acre**

Kane County—Campton Twp—194.58± acres/118± tillable acres currently in production with the potential for additional acres to be brought into production, excellent soils with a PI of 126.9. Two Fixer-upper houses with multiple buildings. Excellent location off Beith Road & Route 47. Excellent income potential. **\$20,500 per acre**

Kane County—Blackberry Twp—46.29± acres/34.61± tillable acres, excellent soils with a PI of 137.7. Fixer-upper house and buildings. Excellent location off Finley Road & Scott Road just south west of Route 47 & the new I88 interchange. **\$21,400 per acre**

Kendall County— Kendall Twp—63.38± acres/61.75± tillable acres, excellent soils with a PI of 139. Located off of Immanuel Road, just 2 miles from the city limits of Yorkville. **\$19,950 per acre**

Kendall County— Little Rock Twp—140.61± acres/138.89± tillable acres, excellent soils with a PI of 138.1. Located off of Lions & Millington Roads. Farm includes a house and buildings. **UNDER CONTRACT**

DeKalb County— DeKalb Twp— 160.35± acres/ 151.74± tillable acres, excellent soils with a PI of 133.1. Located off of N. 1st Street, great location! Has outbuildings and grain bins. **\$19,950 per acre**

Winnebago County— Harrison Twp—51.13± acres/43.45± tillable acres. Located off Oliver Road nestled along the Pecatonica River. Excellent mix of income producing farmland & recreational/hunting property. **\$16,000 per acre**

~Bid Basis/Auctions~

Interested in a Bid Basis Listing or Buyer Premium Auction?
Contact our Auction Manager Samantha Vazzano today at (815)321-2282.



DeKalb County— DeKalb Twp—124.33± acres. Located on the corner of Route 38 and Peace Road. Zoned for multiple uses including: multi-family housing and commercial. **\$2.98 per sf**

DeKalb County—Cortland Twp-57.18 acres/53.50± tillable acres. Located at the SEC of Route 38 & Somonauk Road, just northeast of the Ferrara Candy Distribution Center & the future Facebook Data Center **\$29,950 per acre**

Ogle County—Flagg Twp - 30± acres/28.42± tillable acres. Located in Section 25, Flagg Township. Zoned B-3 Commercial and located in the industrial park on the south edge of the City of Rochelle. **\$21,500 per acre**

Kane County— Big Rock Twp-3.75 acres. Located at the SWC of Route 30 & the Dauberman extension. Zoned MCU– Mixed Use Commercial. Excellent location to open your business! **\$250,000**



Rooster Ag'
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~Normal for the Month~

March 13 to April 6	April 7-13	April 14 to 20	April 21 to 27	April 28 to May 4
<i>Avg. High.....54</i>	<i>Avg. High.....54</i>	<i>Avg. High.....60</i>	<i>Avg. High.....63</i>	<i>Avg. High.....65</i>
<i>Avg. Low..... 32</i>	<i>Avg. Low..... 33</i>	<i>Avg. Low.....38</i>	<i>Avg. Low..... 40</i>	<i>Avg. Low..... 42</i>
<i>Sunshine 59% Daylight Hours</i>	<i>Sunshine 58% Daylight Hours</i>	<i>Sunshine 55% Daylight Hours</i>	<i>Sunshine 56% Daylight Hours</i>	<i>Sunshine 56% Daylight Hours</i>
<i>Precipitation 0.53</i>	<i>Precipitation 0.61</i>	<i>Precipitation 0.60</i>	<i>Precipitation 0.88</i>	<i>Precipitation 0.69</i>

🐔 Denotes Sales by Rooster Ag' Realty

RECENT COMPARABLE FARMLAND SALES/CLOSED

Date	County	Township	Acres	Price/Acre	Soil PI	Date	County	Township	Acres	Price/Acre	Soil PI
01/2024	Boone	Flora	87.00	\$8,749	132.0	03/2024	Kane	Virgil	70.00	\$21,428	126.6
03/2024	Boone	Poplar Grove	241.00	\$10,791	118.0	01/2024	LaSalle	Meriden	77.00	\$13,582	138.0
02/2024	DeKalb	South Grove	160.00	\$12,500	126.0	01/2024	Lee	Wyoming	169.00	\$11,723	128.0
02/2024	DeKalb	South Grove	165.00	\$16,800	142.0	01/2024	Lee	Willow Creek	86.00	\$12,116	126.0
02/2024	Kane	Burlington	146.00	\$12,781	121.0	01/2024	Lee	Willow Creek	70.00	\$12,884	134.0

The sales reported are randomly chosen from the most recent issue of the Illinois Land Sales Bulletin, a bi-monthly report on farmland sales of 20 acres or greater.
This data is obtained from the transfer declarations recorded at 90+ courthouses around the state. Subscriptions are available by visiting
www.landsalesbulletin.com or calling 608-329-4210.

**View our listings as well as more information at Rooster Ag' online at:
www.roosterag.com**



ROOSTER AG' DIRECTORY



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Steve Edwards	Independent RE Broker	(630) 774-7470
Samantha Vazzano	Real Estate Broker/Auction Manager	(815) 321-2282
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